

Handout for Annual Financial Report and the Gateway Presentation by Linda Baker, Senior ITS Auditor at State Board of Accounts

Slide 1

Gateway 100R and Annual Financial Report (AFR)

2013 Overview and Update

Slide 2

Certified Report of Names, Addresses, Duties and
Compensation of Public Employees (Form 100R)

- Per IC 5-11-13
 - Must be filed with the State Examiner.
 - DLGF may not approve the budget of a unit until it is filed.
 - Must be filed electronically via the State Gateway.
 - Due January 31 each year.
 - Must indicate whether the unit offers a health plan, a pension, and other benefits to full-time and part-time employees.

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Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

100R Unit Questions

Please answer all of these questions – they help determine what is required for your unit to complete the 100R submission via Gateway.

2. Will you enter the data manually or upload a file? ☒ Manual ☐ Upload

	Full-Time	Part-Time
3. Are health benefits provided to employees?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
4. Are pension/retirement benefits provided to employees?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
5. Are any other benefits provided to employees?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No

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Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

- **Who to Report**
 - Report ALL people employed by the unit for the previous year. This includes part time, temporary, and seasonal employees. If a W2 is issued, that person should be listed on the Gateway 100R. IRS Publication 15 has guidelines for determining if someone is an employee or a contractor. Elected officials including board members should be included.

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Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

- What to Report
 - Report the total compensation paid to the employee during the previous year. Use IRS Publication 15 as a guideline as to what to include as compensation. For specific questions, check the user guide and consult your tax professional.

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Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

100R Employee Data Entry

[Save All Work](#) [Return to 100R Main Menu](#)

Enter total compensation for the reporting year for each employee for which you should have supplied a W-2. Many units inappropriately report board member payments on 100Rs. According to IRS requirements they should be issued W-9s, and therefore should be included on the 100R.

Set Default Address										Add Row
Delete	Last Name	First Name	Middle Initial	Department Name	Business Address	Business City	Bus. State Abr.	Business Zip Code	Job Title	Total Compensation
✗	Required	Required			Required	Required	Required	Required	Required	Required
✗	Required	Required			Required	Required	Required	Required	Required	Required
✗	Required	Required			Required	Required	Required	Required	Required	Required

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Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

- New for 2013
 - Ability to auto fill address fields.

100R Employee Data Entry Save All Work Return to 100R Main Menu

Enter total compensation for the reporting year for each employee for which you should have supplied a W-2. Many units inappropriately report board member payments on 1099s. According to IRS requirements they should be issued W-2s, and therefore should be included on the 100R.

Set Default Address Add Row

Delete	Last Name	First Name	Middle Initial	Department Name	Business Address	Business City	Bus. State Abr.	Business Zip Code	Job Title	Total Compensation
X	Required	Required			Required	Required	Required	Required	Required	Required

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Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

- New for 2013
 - Ability to auto fill address fields.

The following address fields can auto populate the grid by entering defaults below. Click **Apply** to add the entered default fields to each blank record. Default fields will also apply to newly added rows.

Business Address Business City Business State Abr Business Zip

Apply Cancel

Initial	Department Name	Business Address	Business City	State Abr.	Code	Job Title	Compensation
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Certified Report of Names, Addresses, Duties and
Compensation of Public Employees (Form 100R)

- New for 2013
 - Ability to auto fill address fields.

100R Employee Data Entry Save All Work Return to 100R Main Menu

Enter total compensation for the reporting year for each employee for which you should have supplied a W-2. Many units inappropriately report board member payments on 1099s. According to IRS requirements they should be issued W-2s, and therefore should be included on the 100R.

Set Default Address Add Row

Delete	Last Name	First Name	Middle Initial	Department Name	Business Address	Business City	Bus. State Abbr.	Business Zip Code	Job Title	Total Compensation
X	Required	Required			1 Main Street	Anywhere	IN	46227	Required	Required
X	Required	Required			1 Main Street	Anywhere	IN	46227	Required	Required
X	Required	Required			1 Main Street	Anywhere	IN	46227	Required	Required

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Certified Report of Names, Addresses, Duties and
Compensation of Public Employees (Form 100R)

- New for 2013
 - Attestation Statement
 - Certifies that the data is accurate to the best of your knowledge and belief.
 - Must be signed by the official.
 - Must be **mailed** within 5 days of submitting on Gateway.
 - If you re-submit your 100R on Gateway, you **MUST** print, sign and mail a new attestation form.
 - Part of the Submission Process.

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Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

• New for 2013

– Attestation Statement

Year: 2013

100R Main Menu

The sections below are the ones that are required to complete your report. Some of these sections are based on the answers that you gave to the questions on the previous screen. To change any of the answers to those questions, click on the Unit Questions option on the menu.

	Status
Unit Questions	Complete
Employee Data Entry	3 Rows Entered
100R Report Outputs	Available
Submit 100R	Not Submitted

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Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

• New for 2013

– Attestation Statement

Submit 100R

Please review the following summary before certifying that the 100R data is complete.

100R Data Summary

Employee Counts	
Count Stated in Unit Questions	3
Count From Entered Records	3
Compensation Summary	
Maximum Salary	\$1,000.00
Minimum Salary	\$500.00
Total Salary	\$2,000.00

Submit Report

Proceed to Submit the 100R

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Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

- New for 2013
 - Attestation Statement

Submit 100R

CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the employment records, to the best of my knowledge and belief.

[Submit This Report](#)

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Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

- New for 2013
 - Attestation Statement

Submit 100R

This 100R for Sboa Library Unit was submitted online to the State Board of Accounts on . You may print a copy of this page for your records.

To complete your 100R Report submission via Gateway you must sign and mail the Attestation Form below to the address below within 5 days of submitting your report via Gateway using this form.

[DOWNLOAD ATTESTATION FORM](#)

[Return to the 100R Main Menu](#)

Unit: Sboa Library Unit
Year: 2013

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**State Board of Accounts
Compensation of Public Employees (100R)
Attestation Form**

To complete your Compensation of Public Employees (100R) submission via Gateway you must sign and mail this Attestation Form to the address below within 5 days of submitting your report via Gateway:

**Indiana State Board of Accounts
Attn: 100R Attestation Forms
302 West Washington St, Rm E418
Indianapolis, IN 46204**

The 2013 100R for Sboa Library Unit, sboatest County
was submitted via the State
Gateway on 10/17/2013 8:58:00 AM by lbaker@sboa.in.gov.

I, _____,
as the Executive or Fiscal Officer hereby certify that data contained in the 100R report submitted
via Gateway on
10/17/2013 8:58:00 AM is accurate and agrees with the employment records,
to the best of my knowledge and belief.

Signed: _____

Printed Name: _____

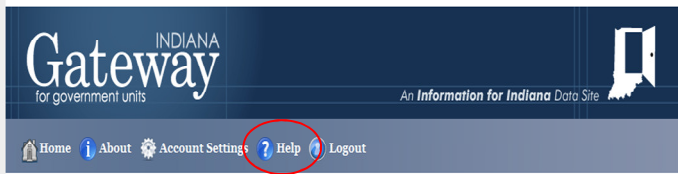
Title: _____

Date: _____

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**Certified Report of Names, Addresses, Duties and
Compensation of Public Employees (Form 100R)**

- How can I get help?
 - User Guide



Welcome to the Indiana Gateway for Government Units

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Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

- How can I get help?
 - SBOA Web site at www.in.gov/sboa



The screenshot shows the SBOA Gateway 100R website. The left sidebar has a menu with 'Gateway' circled in red. The main content area includes the 'Gateway 100R' header, login links for local officials and public data, and a section titled 'Who is responsible for submitting the 100R'.

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Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

- How can I get help?
 - Email the SBOA Help Desk at:
annualreports@sboa.in.gov
 - Email IBRC Technical Support at:
ibrctech@iupui.edu

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Annual Financial Report (AFR)

- New for 2013
 - Pension Information required by IC 5-11-20.

Core Reporting		Status
Financial Data by Fund	Enter or change basic financial information for the year. This includes adding or deleting funds, entering beginning cash and investment balances, receipts and disbursements for each fund.	2 Fund(s)
Capital Assets	Using your Capital Asset records complete the Schedule of Capital Assets (land, building, equipment, etc) as of the end of the year.	\$0 in Assets
Grants	Complete the Grant Schedule for grants you received or disbursed money from during the year.	1 Grant(s)
Accounts Payable/Receivable	Accounts Payable/Receivable	Not Entered
Debt	Complete the Debt Schedule (bond issues, lines of credit, etc) as of the end of the year.	1 Record(s)
Leases	Amount of lease payments in force as of end of year.	1 Record(s)
Financial Assistance to Non Governmental Entities	Enter financial assistance your unit has given to entities such as: Volunteer Fire Depts, YMCA, Senior Citizen Centers, etc. Don't consider amounts paid for goods or services in answering this question.	Not Entered
Pensions	Information about what pension plans the unit administers or participates in.	Not Complete

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Annual Financial Report (AFR)

- New for 2013
 - Pension Information required by IC 5-11-20.
 - If you have other pension plans, you will enter those on the next screen.

Pensions

1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.

<input checked="" type="checkbox"/> Public Employees Retirement Fund	<input type="checkbox"/> 1925 Police Pension Fund
<input type="checkbox"/> Teachers Retirement Fund	<input type="checkbox"/> 1937 Firefighter's Pension Fund
<input type="checkbox"/> Police Pension Fund - First Class Cities	<input type="checkbox"/> 1977 Police and Firefighter's Pension Fund

2. Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?

☐ Yes ☒ No

3. When complete, mark the form as completed.

☒ This form is complete

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Annual Financial Report (AFR)

- New for 2013
 - Pension Information required by IC 5-11-20.
 - If you have other pension plans, answer YES and click Add a Plan.

2. Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?

☒ Yes ☐ No

Add a plan entry in the table below for each additional plan the unit has.

Plan Name	Edit	Delete	Required Fields Complete
			Add a Plan

This form is not complete

[Save This Form](#) [Return To the Main Menu](#)

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Annual Financial Report (AFR)

- New for 2013
 - Pension Information required by IC 5-11-20.
 - If you have a Defined Contribution Plan, there is no further data entry. Otherwise, you will be asked about the actuarial study for the plan on the next screen.

Pensions

Answer these questions for the full calendar year just ended.

Name of the Pension Plan

Type or class of employees covered by the Plan

Type of Pension Plan

☐ Defined Contribution ☐ Defined Benefit ☐ Combination/Hybrid

Plan Administrator

Company Name

Street Address

City

State

Zip

Contact Person

Phone

e-mail

Employer Sponsoring the Plan

Amount of Employer Contributions \$

Current Number of Participants

Active Employees that are Vested

Active Employees that are Not Vested

Separated Employees But are Vested

Current Number of Retirees

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Annual Financial Report (AFR)

- New for 2013
 - Pension Information required by IC 5-11-20.
 - If you have a Defined Benefit or Combination plan, you will be asked if there is an actuarial study for the plan.

Pensions

Has there been an Actuarial study done for this Plan?

☐ Yes ☐ No

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Annual Financial Report (AFR)

- New for 2013
 - Pension Information required by IC 5-11-20.
 - If there has not been an actuarial study for the plan, you will be asked when you plan to have one completed. Otherwise, you will be asked to enter the actuarial information for the plan on the next screen.

Pensions

Has there been an Actuarial study done for this Plan?

☐ Yes ☒ No

When are you planning to have an Actuarial Study done?

☐ Next Year ☐ Two Years ☐ More Than Two Years

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Has there been an Actuarial study done for this Plan?
☒ Yes ☐ No

Please enter the information below from the most recent Actuarial study.
Actuarial valuation date: #####

Actuarial Assumptions
Investment Rate of Return: _____
Projected Future Salary Increases: _____
Cost of Living Adjustments: _____

Additional Information
Actual Investment Return for Last Year: _____

Contribution Rates
Employer: _____
Plan Members: _____
Annual Covered Payroll: _____
Actuarial Cost Method: _____
Amortization Period: _____
Amortization Begin Date: #####

Actuarial Results
Asset Valuation Method: _____
Actuarial Value of Plan Assets: _____
Actuarial Accrued Liability: _____
Funded Ratio: _____
Net Pension Obligation, Beginning of Year: _____
Annual Required Contribution: _____
Interest on Net Pension Obligation: _____
Adjustment to Annual Required Contribution: _____
Contributions Made: _____
Net Pension Obligation, End of Year: _____

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Annual Financial Report (AFR)

- New for 2013
 - Attestation Statement
 - Certifies that the data is accurate to the best of your knowledge and belief.
 - Must be signed by the official.
 - Must be **mailed** within 5 days of submitting on Gateway.
 - If you re-submit your AFR on Gateway, you **MUST** print, sign and mail a new attestation form.
 - Part of the Submission Process.

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Annual Financial Report (AFR)

- New for 2013
 - Attestation Statement

System Functions		Status
Annual Report Outputs	Reports may be viewed as PDFs or Excel spreadsheets.	Available
Review Submission	Review any submission errors or warnings.	Available
Submit Annual Report	Review and submit the annual report to SBOA.	Not Submitted

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Annual Financial Report (AFR)

- New for 2013
 - Attestation Statement

Submit Annual Report

Your report entries have been reviewed to make sure that it meets minimum standards for submission. Your report will not be considered a final approval of this submission.

Submission Errors

No errors were found that would prevent submission.

Submission Warnings

There are no warnings for this submission.

Submit Report

Proceed to Submit the Annual Report

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Annual Financial Report (AFR)

- New for 2013
 - Attestation Statement

Submit Annual Report

Year: 2013

CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.

Submit This Report

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Annual Financial Report (AFR)

- New for 2013
 - Attestation Statement

Submit Annual Report

Year: 2013

The Annual Report has been submitted

The online portion of the Annual Report for Sboa Library Unit was submitted to the State Board of Accounts on 10/17/2013 9:30:00 AM. The Annual Report is not considered submitted until the attestation form is completed, signed and mailed.

[Return to the AFR Main Menu](#)

! Attestation Statement

To complete your Annual Financial Report submission you must also download the attestation form using the link below, complete and sign this form and have it postmarked within 5 days of submitting your report via Gateway.

DOWNLOAD ATTESTATION FORM

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State Board of Accounts Annual Financial Report Attestation Form	
<small>To complete your Annual Financial Report submission via Gateway you must sign and mail this Attestation Form to the address below within 5 days of submitting your report via Gateway:</small>	
<div style="border: 1px solid black; padding: 5px; text-align: center;"><small>Indiana State Board of Accounts Attn: AFR Attestation Forms 302 West Washington St, Rm E418 Indianapolis, IN 46204</small></div>	
<small>The 2013 AFR for Sboa Library Unit, sbolatest County</small>	
<small>was submitted via the State</small>	
<small>Gateway on 10/17/2013 9:30:00 AM by lbaker@sboa.in.gov.</small>	
I, _____,	
as the Fiscal Officer, hereby certify that data contained in the Annual Financial Report submitted via Gateway on	
10/17/2013 9:30:00 AM is accurate and agrees with the financial records,	
to the best of my knowledge and belief.	
Signed: _____	
Printed Name: _____	
Title: _____	
Date: _____	
Contact Information:	
Name: _____	
Telephone: _____	
Email: _____	

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Annual Financial Report (AFR)	
<ul style="list-style-type: none">• New for 2013<ul style="list-style-type: none">– Ability to upload local government contracts. This is voluntary only.	
<div>9. Does your unit have any contracts that you would like to upload for the public to view?</div>	
<div><div>Proceed Cancel</div><div>Yes No</div></div>	

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Annual Financial Report (AFR)

- New for 2013
 - Ability to upload local government contracts. This is voluntary only.

FINANCIAL ASSISTANCE TO UNIT	Enter financial assistance your unit has given to entities such as, volunteer fire departments, 4-H, 4-H, etc.	FOR CHIEF
Governmental Entities	Citizen Centers, etc. Don't consider amounts paid for goods or services in answering this question.	
Pensions	Information about what pension plans the unit administers or participates in.	Complete
Contracts	Upload pdf copies of any current contracts for this unit. This feature is voluntary.	Not Uploaded

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Annual Financial Report (AFR)

- New for 2013
 - Ability to upload local government contracts. This is voluntary only.

[Select Unit and Year > AFR Main Menu > Contract Upload](#)

County: sboatest County
Unit: Sboa Library Unit
Year: 2013

Contract upload

Contract vendor:
Contract start date:
Expected contract amount:
Upload PDF file:

Upload history

Contract vendor	Contract start date	Expected contract amount	Upload date
No records to display.			

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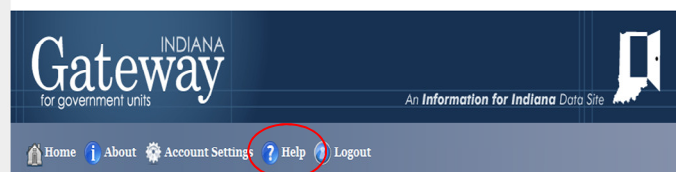
Annual Financial Report (AFR)

- New for 2013
 - Receipt Changes.
 - There were a few minor changes to the Receipt Code Table. Some receipts are no longer applicable to some types of units. If you upload your data, either you or your vendor should review the 2013 AFR Code Tables on our website. The changes are highlighted in yellow in the 2013 Receipt Table.

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Annual Financial Report (AFR)

- How can I get help?
 - User Guide



Welcome to the Indiana Gateway for Government Units

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Annual Financial Report (AFR)

- How can I get help?
 - SBOA Web site at www.in.gov/sboa



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Annual Financial Report (AFR)

- How can I get help?
 - Email the SBOA Help Desk at:
annualreports@sboa.in.gov
 - Email IBRC Technical Support at:
ibrctech@iupui.edu